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Part II—Section 2

Notifications or Orders of interest to a Section of the public issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENT TO NOTIFICATION UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017.

[G.O. Ms. No. 82, Commercial Taxes and Registration (B1), 2nd June 2021, Vaikasi 19, Thiruvalluvar Aandu-2052.]

No.II(2)/CTR/315(g-1)/2021

In exercise of the powers conferred by sub-section (1) of Section 50 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) read with Section 148 of the said Act, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-3)/2017, published at pages 2-3 in Part II-Section 2 of the *Tamil Nadu Government Gazette,* Extraordinary, dated 29th June, 2017, namely:-

AMENDMENT.

In the said notification, in the first paragraph, in the first proviso,-

(i) for the words, letters and figure "required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax", the words "liable to pay tax but fail to do so" shall be substituted;

(ii) in the Table, in column 4, in the heading, for the words "Tax period", the words "Month/Quarter" shall be substituted;

(iii) in the Table, for serial numbers 4, 5, 6 and 7, the following shall be substituted, namely:—

(1)	*(2)*	*(3)*	*(4)*
"4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021

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(1)	(2)	(3)	(4)
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of Section 39	Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 per cent thereafter	May, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of Section 39	Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 per cent thereafter	May, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of Section 39	Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 per cent thereafter	Quarter ending March, 2021".

2. This notification shall be deemed to have come into force with effect from the 18th day of May, 2021.

[G.O. Ms. No. 83, Commercial Taxes and Registration (B1), 2nd June 2021, Vaigasi 19, Thiruvalluvar Aandu-2052.]

No.II(2)/CTR/315(g-2)/2021

In exercise of the powers conferred by Section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/1099(e-4)/2018, published at page 3 in Part II-Section 2 of the *Tamil Nadu Government Gazette,* Extraordinary, dated 31st December, 2018, namely:-

AMENDMENTS.

In the said notification,-

(i) in the eighth proviso, with effect from the 20th day of May, 2021, for the Table, the following Table shall be substituted, namely:—

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"TABLE

S.No. (1)	*Class of registered persons* (2)	*Tax period* (3)	*Period for which late fee waived* (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021, April, 2021 and May, 2021	Fifteen days from the due date of furnishing return
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of Section 39	March, 2021	Sixty days from the due date of furnishing return
		April, 2021	Forty-five days from the due date of furnishing return
		May, 2021	Thirty days from the due date of furnishing return
3	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of Section 39	January-March, 2021	Sixty days from the due date of furnishing return.";

(ii) after the eighth proviso, **with effect from the 1st day of June, 2021**, the following provisos shall be inserted, namely:—

"Provided also that for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months/ quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1st day of June, 2021 to the 31st day of August, 2021, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of five hundred rupees:

Provided also that where the total amount of state tax payable in the said return is nil, the total amount of late fee under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months / quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1st day of June, 2021 to the 31st day of August, 2021:

Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onwards, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely:—

TABLE

S.No. (1)	*Class of registered persons* (2)	*Amount* (3)
1.	Registered persons whose total amount of State tax payable in the said return is nil	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No.1	One thousand rupees
3.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S.No. 1	Two thousand and five hundred rupees".

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[G.O. Ms. No. 84, Commercial Taxes and Registration (B1), 2nd June 2021, Vaigasi 19, Thiruvalluvar Aandu-2052.]

No.II(2)/CTR/315(g-3)/2021

In exercise of the powers conferred by section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/79(h-1)/2018, published at page 1 in Part II-Section 2 of the *Tamil Nadu Government Gazette,* Extraordinary, dated 23rd January, 2018, namely:-

AMENDMENT.

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely:—

"Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date, namely:—

TABLE

S. No. (1)	*Class of registered persons* (2)	*Amount* (3)
1.	Registered persons who have nil outward supplies in the tax period	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No.1	One thousand rupees
3.	Registered persons having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S.No.1	Two thousand and five hundred rupees

2. This notification shall be deemed to have come into force with effect from the 1st day of June, 2021.

[G.O. Ms. No. 85, Commercial Taxes and Registration (B1), 2nd June 2021, Vaigasi 19, Thiruvalluvar Aandu-2052.]

No.II(2)/CTR/315(g-4)/2021

In exercise of the powers conferred by section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/1041(d-2)/2017, published at page 2 in Part II-Section 2 of the *Tamil Nadu Government Gazette,* Extraordinary, dated 29th December, 2017, namely:-

AMENDMENT.

In the said notification, after the third proviso, the following proviso shall be inserted, namely: —

"Provided also that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived -

(i) which is in excess of two hundred and fifty rupees where the total amount of state tax payable in the said return is nil;

(ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).".

2. This notification shall be deemed to have come into force with effect from the 1st day of June, 2021.

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[G.O. Ms. No. 86, Commercial Taxes and Registration (B1), 2nd June 2021, Vaigasi 19, Thiruvalluvar Aandu-2052.]

No.II(2)/CTR/315(g-5)/2021

In exercise of the powers conferred by section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in **FORM GSTR-7** for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in **FORM GSTR-7** for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees.

2. This notification shall be deemed to have come into force with effect from the 1st day of June, 2021.

[G.O. Ms. No. 87, Commercial Taxes and Registration (B1), 2nd June 2021, Vaigasi 19, Thiruvalluvar Aandu-2052.]

No.II(2)/CTR/315(g-6)/2021

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Tamil Nadu Goods and Services Tax Rules, 2017, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/232(h-5)/2020, published at page 3 in Part II-Section 2 of the *Tamil Nadu Government Gazette,* Extraordinary, dated 13th April, 2020, namely:–

AMENDMENTS.

In the said notification, in the first paragraph, after the words “notifies registered person, other than”, the words “a government department, a local authority,” shall be inserted.

2. This notification shall be deemed to have come into force with effect from the 1st day of June, 2021.

[G.O. Ms. No. 88, Commercial Taxes and Registration (B1), 2nd June 2021, Vaigasi 19, Thiruvalluvar Aand-2052.]

No.II(2)/CTR/315(g-7)/2021

In exercise of the powers conferred by section 168A of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/289(c-4)/2021, published in Part II-Section 2 of the *Tamil Nadu Government Gazette,* Extraordinary, dated 11th May, 2021, namely:-

AMENDMENTS.

In the said notification, in the first paragraph,-

(i) in clause (i),—

a. for the figures, letters and words “30th day of May, 2021”, the figures, letters and words “29th day of June, 2021” shall be substituted;

b. for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted;

(ii) in proviso to clause (i),—

a. for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted;

b. for the figures, letters and words “15th day of June, 2021”, the figures, letters and words “15th day of July, 2021” shall be substituted;

(iii) in clause (ii),—

a. for the figures, letters and words “30th day of May, 2021”, the figures, letters and words “29th day of June, 2021” shall be substituted;

b. for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted.

2. This notification shall come into force with effect from the 30th day of May, 2021.

[G.O. Ms. No. 89, Commercial Taxes and Registration (B1), 2nd June 2021, Vaigasi 19, Thiruvalluvar Aandu-2052.]

No.II(2)/CTR/315(g-8)/2021

In exercise of the powers conferred by section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/301(f-2)/2019, published at page 2 in Part II-Section 2 of the *Tamil Nadu Government Gazette,* Extraordinary, dated 23rd April, 2019, namely:-

AMENDMENT.

In the said notification, in the third paragraph, in the second proviso, for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “31st day of July, 2021” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2021.

[G.O. Ms. No. 91, Commercial Taxes and Registration (B1), 2nd June 2021, Vaigasi 19, Thiruvalluvar Aandu-2052.]

No.II(2)/CTR/315(g-9)/2021

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-4)/2017, published at pages 3-68 in Part II—Section 2 of the *Tamil Nadu Government Gazette,* Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, -

(a) in Schedule I - 2.5%, against S. No.259A, for the entry in column (2), the entry “9503” shall be substituted;

(b) after Schedule I, in the List 1, after serial number 230 and the entries relating thereto, the following shall be inserted, namely-

“(231). Diethylcarbamazine”.

2. This notification shall come into force on the 2nd day of June, 2021.

[G.O. Ms. No. 92, Commercial Taxes and Registration (B1), 2nd June 2021, Vaigasi 19, Thiruvalluvar Aandu-2052.]

No.II(2)/CTR/315(g-10)/2021

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, published at pages 85-119 in Part II-Section 2 of the *Tamil Nadu Government Gazette,* Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, in the Table,-

(a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3), in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely-

“(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project.”;

(b) in serial number 25,-

(i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely–

(3)	*(4)*	*(5)*
"(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	-"

(ii) in item (ii) in column (3), for the word, brackets, figures and letter "and (ia)", the brackets, figures, letter and word ",(ia) and (ib)" shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

[G.O. Ms. No. 93, Commercial Taxes and Registration (B1), 2nd June 2021, Vaigasi 19, Thiruvalluvar Aandu-2052.]

No.II(2)/CTR/315(g-11)/2021

In exercise of the powers conferred by section 148 of the the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/269(c-4)/2019, published at page 22 in Part II-Section 2 of the *Tamil Nadu Government Gazette,* Extraordinary, dated 29th March, 2019, namely:-

AMENDMENTS.

In the said notification, in the first paragraph,-

(a) for the words "in whose case the liability to", the words ",who shall" shall be substituted;

(b) for the words "shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier", the words "in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls" shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

M.A. SIDDIQUE,
Principal Secretary to Government (FAC).

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